

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

CHARLES LANGONE, as FUND MANAGER
of the NEW ENGLAND TEAMSTERS AND
TRUCKING INDUSTRY PENSION FUND

Plaintiff,

v.

EAGLE GRAPHICS, INC and
JOSEPH BENDER, in his capacity as President
of Eagle Graphics, Inc.

Defendants,

C.A. No. 04-12509 DPW

**AFFIDAVIT OF CHARLES LANGONE IN SUPPORT OF
PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT**

Charles Langone deposes and says, based on personal knowledge, as follows:

1. I am employed as the Fund Manager of the New England Teamsters and Trucking Industry Pension Fund (hereinafter the "Fund"). In that capacity, I am responsible for the day-to-day administration of Fund operations. I am familiar with all Fund documents, including but not limited to the Restated Agreement and Declaration of Trust ("Trust Agreement"), the Rules and Regulations of the Fund Pension Plan ("the Pension Plan") and the collective bargaining agreements between employers contributing to the Fund and participating teamster unions. I also have knowledge of the calculation of withdrawal liability and the notices sent to withdrawing employers regarding withdrawal liability.

2. The Fund is a qualified "multiemployer" pension plan governed by the Employee Retirement Income Security Act of 1974 ("ERISA"), 29 U.S.C. §1001, et seq. as amended by the Multiemployer Pension Plan Amendments Act of 1980 ("MPPAA").

3. A true and correct copy of the Fund's Rules and Regulations relating to withdrawal liability is attached hereto as Exhibit 1.

4. Eagle Graphics, Inc. was an employer making pension contributions to the Fund on behalf of its employees pursuant to collective bargaining agreements between Local Teamster Unions 829 and 25 both of which were participating unions in the Fund.

5. On or about December 31, 2003, Eagle permanently ceased to have an obligation to contribute to the Fund or permanently ceased covered operations under the Fund.

6. By letter dated March 11, 2004 entitled "Demand for Payment of Withdrawal Liability" (the "Demand"), I notified Eagle that it had withdrawn from the Fund, and demanded payment of Eagle's proportionate share of the Fund's unfunded vested benefit liability in the amount of \$167,234.00. In demanding payment of Eagle's withdrawal liability, the Fund requested immediate payment of the full amount of Eagle's liability of \$167,234.00 or, alternatively, payment pursuant to a schedule, the first monthly payment of which was due to be made within 60 days of March 11, 2004 in the amount of \$6,969 per month pursuant to the payment schedule set forth in the letter.

7. The withdrawal liability amount was calculated according to Article 15 of the Pension Plan and the MPPAA, as indicated on the worksheets attached to the Demand. The first payment under the payment schedule was due on May 11, 2004. The letter was received by Eagle on or about March 16, 2004. True and correct copies of the letter and the receipt of Certified Mail are attached hereto as Exhibit 2.

8. When Eagle failed to make the first payment, I sent Eagle a "Notice of Default" (the "Notice") on May 18, 2004 in compliance with Article 15, Section 15.04 of the Pension Plan. The notice stated that if Eagle failed to make its withdrawal liability payments within 60 days of the date the first payment was due, the Trustees would declare Eagle in default. I further stated that if a

default occurred Eagle would be required to pay the total outstanding liability on July 11, 2004 plus interest accrued on the total outstanding liability from the due date of the first payment which was not timely paid. This Notice was received by Eagle on or about May 20, 2004. True and correct copies of the Notice and the receipt of Certified Mail are attached hereto as Exhibit 3.

9. Upon further review of the withdrawal liability assessment, withdrawal liability was recalculated to exclude the contributions of Eagle Industries, Inc. thereby reducing the withdrawal liability assessment to \$152,215.00. The revised calculations were sent to Eagle's counsel and are attached hereto as Exhibit 4.

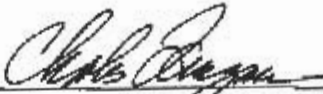
10. Eagle has failed to make any payments of withdrawal liability and is in default pursuant to the Article 15.04 of the Pension Plan as of July 11, 2004. Consequently the full amount of the withdrawal liability, or \$152,215.00 is currently due and owing.

11. In accordance with ERISA §4301(b), 29 U.S.C. §1451(b), ERISA §515, 29 U.S.C. §1145, and ERISA §502(g)(2), 29 U.S.C. §1132(g)(2), Eagle owes the Fund a total of \$229,537.62 calculated as follows:

- a. Unpaid withdrawal liability in the amount of \$152,215.00;
- b. Interest in the amount of \$15,275.78 accrued on the withdrawal liability from May 11, 2004 at the rate of 5% as prescribed under Section 6621 of the Code compounded as described in Section 6622 of the Code and as stated in Article 15, Section 15.04(d) of the Pension Plan;
- c. Liquidated damages in an amount equal to the greater of either the interest (\$15,275.78) or liquidated damages of twenty percent (20%) of the principal (\$30,443.00). Consequently, Plaintiff is entitled to \$30,443.00;
- d. Reasonable attorneys fees and costs in the amount of \$31,603.84.

12. Eagle has not requested arbitration of the Fund's assessment of withdrawal liability, and the time for making such a request has expired.

I declare under penalties of perjury that the foregoing is true and correct this 1st day of March ~~13~~, 2006.



Charles Langone

**COMPLETE RULES AND REGULATIONS
FOR THE
NEW ENGLAND TEAMSTERS & TRUCKING
INDUSTRY PENSION PLAN**

**Amended and Restated Effective as of October 1, 1997
Including all Amendments Through April 30, 2003**

ARTICLE XV

EMPLOYER WITHDRAWAL LIABILITY

SECTION

15.01 PREAMBLE

This Article XV sets forth and describes the rules and regulations applicable to Employer Withdrawal Liability pursuant to and in addition to those set forth in ERISA. The term "Employer" as used herein shall be defined as in ERISA and governing law, and trades and businesses under common control shall constitute a single Employer as provided under ERISA Section 4001(b).

15.02 CALCULATION OF WITHDRAWAL LIABILITY

The amount of the unfunded vested benefits allocable to an Employer who withdraws from the Plan shall be the product of (a) and (b) described below:

- (a) An amount equal to:
 - (i) the unfunded vested benefits of the Plan as of the end of the Plan Year preceding the Plan Year in which the Employer withdraws, plus
 - (ii) the value as of such date of all outstanding claims for withdrawal liability which can reasonably be expected to be collected.
- (b) A fraction:
 - (i) the numerator of which is the total amount required to be contributed under the Plan by the Employer for the last 10 Plan Years ending before the date on which the Employer withdraws; and
 - (ii) the denominator of which is the total amount contributed under the Plan by all Employers for the last 10 Plan Years ending before the date on which the Employer withdraws, increased by the amount of Employer Contributions owed with respect to earlier periods which were collected in those Plan Years, and decreased by any amount contributed by an Employer who withdrew from the Plan during those Plan Years.

15.03 SPECIAL RULES WITH RESPECT TO EMPLOYER CONTRIBUTIONS

For purposes of determining the fraction defined in Section 15.02(b), the amount of Employer Contributions made or contributed with respect to a Plan Year shall be the amount of Employer Contributions accrued in the Plan Year if received within one and one-half months after the end of the Plan Year plus any contributions received in that period that accrued earlier but were not included as contributions with respect to any earlier Plan Years.

15.04 PAYMENT OF WITHDRAWAL LIABILITY

- (a) The amount of payment shall be calculated as follows:
- (i) Except as provided in paragraph (ii) below, and in paragraphs (c) and (d) below, the Employer shall pay the amount determined under Section 15.02 appropriately adjusted for partial withdrawal and *de minimis* reductions of \$50,000 or less as provided in ERISA Sections 4206 and 4209(a), over the period of years required to amortize the amount in level annual payments determined under paragraph (iii) below, calculated as if the first payment were made on the first day of the Plan Year following the Plan Year in which the withdrawal occurs and as if each subsequent payment were made on the first day of each subsequent Plan Year. Such amortization period shall be determined based on actuarial assumptions used in the most recent actuarial valuation of the Plan completed under ERISA Section 4213.
 - (ii) If the amortization period described in paragraph (i) above exceeds 20 years, the liability of the Employer shall be limited to the first 20 annual payments determined in paragraph (iii) below.
 - (iii) Except as provided in paragraph (v) below, the amount of each annual payment shall be the product of:
 - (A) the average number of hours of contributions for the three consecutive Plan Years during the 10 consecutive Plan Years ending before the date of withdrawal in which the Employer had an obligation to contribute to the Plan for the greatest number of hours of contributions; and
 - (B) the highest Contribution Rate at which the employer had an obligation to contribute to the Plan during the 10 Plan Years ending with the Plan Year in which the withdrawal occurs.
 - (vi) In the event of a withdrawal of all or substantially all Employers which contribute to the Plan (as described in Section 4219(c)(1)(D) of ERISA), paragraph (ii) above shall not apply, and total unfunded vested benefits shall be allocated among all such Employers according to the regulations established by the Pension Benefit Guaranty Corporation (the "PBGC").
 - (vii) As described in Section 4219(c)(1)(E) of ERISA, the amount of annual payment may be adjusted in the event of a partial withdrawal.
- (b) Withdrawal liability shall be payable monthly, according to the schedule determined by the Trustees. Payments of withdrawal liability shall commence no later than 60 days after demand is made therefor by the Trustees.
- (c) An employer shall be entitled to prepay his withdrawal liability and accrued interest without penalty.
- (d) Nonpayment by an Employer of any amounts due shall not relieve any other Employer from his obligation to make payment. In addition to any other remedies to which the parties may be entitled, an Employer shall be obligated to pay interest on the amounts due to the Fund from the date when the payment was due to the date when the payment is made. The interest payable by an Employer, in accordance with the preceding

sentence, shall be computed and charged to the Employer at the rate prescribed under Section 6621 of the Code compounded as described in Section 6622 of the Code. Any judgment against an Employer entered on and after September 26, 1980, for withdrawal liability payments owed to the Fund shall include by mandate of the court such additional amounts as may be permitted by law as if the action were for nonpayment of contributions as described in the Trust Agreement.

- (e) In the event of a default, the outstanding amount of the withdrawal liability shall immediately become due and payable. A default occurs if:
 - (i) the Employer fails to make, when due, any payments of withdrawal liability, if such failure is not cured within 60 days after such Employer receives written notification from the Fund of such failure; or
 - (ii) the Trustees deem the Fund insecure as a result of any of the following events with respect to the Employer:
 - (A) the Employer's insolvency, or any assignment by the Employer for the benefit of creditors, or the Employer's calling of a meeting of creditors for the purpose of offering a composition or extension to such creditors, or the Employer's appointment of a committee of creditors or liquidating agent, or the Employer's offer of a composition or extension to creditors.
 - (B) The Employer's failure or liability to pay its debts as they become due.
 - (C) The commencement of any proceedings by or against the Employer (with or without the Employer's consent) pursuant to any bankruptcy or insolvency laws or any laws relating to the relief of debtors, or the readjustment, composition, or extension of indebtedness, or to the liquidation, receivership, dissolution, or reorganization of debtors.
 - (D) The withdrawal, revocation, or suspension, by any governmental or judicial entity or by any national securities exchange or association, of any charter, license, authorization, or registration required by the Employer in the conduct of its business.
 - (E) Any other event or circumstance which in the judgement of the Trustees materially impairs the Employer's creditworthiness or the Employer's ability to pay its withdrawal liability when due.

15.05 RESOLUTION OF DISPUTES

Any dispute concerning whether a complete or partial withdrawal has occurred, the amount and/or payment of any withdrawal liability or any other matter pertaining to ERISA Sections 4201 through 4219 and ERISA Section 4225 shall be resolved in accordance with ERISA Sections 4219 and 4221.

Arbitration of all withdrawal liability disputes shall proceed in accordance with the Multiemployer Pension Plan Arbitration Rules for Withdrawal Liability Disputes of the American Arbitration Association ("AAA Rules"), except as otherwise provided herein.

(a) Manner of Initiation

Arbitration shall be initiated in accordance with the AAA Rules, with written notice to the Boston Regional Office of the American Arbitration Association ("AAA") and copies to the Plan, or, if initiated by the Plan, to the Employer, and the bargaining representative, if any, of the affected Employees of the Employer. The initial filing fee is to be paid by the party initiating the arbitration proceeding. Arbitration is timely initiated, if received by the AAA along with the initial filing fee within the time period prescribed in ERISA Section 4221(a)(1).

(b) Venue

Arbitration of all withdrawal liability disputes shall be conducted in Boston, Massachusetts.

(c) Statement of Issues

The Employer shall file with the AAA and serve upon the Plan at the same time it initiates arbitration a Statement of Issues. Each Statement of Issues shall contain:

- (i) a complete and detailed list of the issues the Employer intends to submit to arbitration;
- (ii) a statement of the factual and legal contentions of the party with respect to each of the issues before the arbitrator; and
- (iii) a statement of relief sought by the party.

The employer shall not include in its Statement of Issues any issue not initially raised in its request for review under ERISA Section 4219(b)(2)(A), and the arbitrator shall have no authority to allow the submission of additional issues.

15.06 CONSTRUCTION INDUSTRY EXEMPTION

- (a) Notwithstanding ERISA Section 4203(a), if an Employer has no obligation to contribute to the Fund for work performed in the building and construction industry, and if substantially all the employees with respect to whom the employer has an obligation to contribute under the Plan perform work in the building and construction industry, a complete withdrawal occurs only as described in paragraph (b) below.
- (b) A complete withdrawal occurs under this Section 15.06 only if:
 - (i) an Employer ceases to have an obligation to contribute under the Plan, and
 - (ii) the Employer:
 - (A) continues to perform work in the jurisdiction of the Collective Bargaining Agreement of the type for which contributions were previously required, or
 - (B) resumes such work within five years after the date on which the obligation to contribute under the Plan ceases and does not renew the obligation to contribute at the time of the resumption.

- (c) An Employer as defined in paragraph (a) above is liable for a partial withdrawal only if the Employer's obligation to contribute under the Plan is continued for no more than an insubstantial portion of its work in the craft and area jurisdiction of the Collective Bargaining Agreement of the type for which contributions are required as more fully described in ERISA Section 4208.
- (d) This exemption provision shall be effective March 1, 1992.

15.07 FREE LOOK RULE

Pursuant to ERISA Section 4210, withdrawal liability shall not be assessed against a new Employer if such new Employer:

- (a) first had an obligation to contribute to the Plan after September 26, 1980;
- (b) had been obligated to contribute to the Plan:
 - (i) for less than six consecutive Plan Years preceding the date of its withdrawal, if the withdrawal occurred prior to October 1, 1990, or
 - (ii) for less than five consecutive Plan Years preceding the date of its withdrawal if the withdrawal occurred on or after October 1, 1990;
- (c) had been required to make contributions for each such Plan Year in an amount which is less 2% of the sum of all Employer Contributions reported on the Form 5500 filed by the Plan for each such Plan Year; and
- (d) has never avoided withdrawal liability because of the application of this Section 15.07.

This Free Look Rule shall apply to an Employer only if the ratio of the assets of the Fund for the Plan Year preceding the first Plan Year for which the Employer was required to contribute to the Fund to the benefit payments made during that Plan Year was at least eight to one.

NEW ENGLAND TEAMSTERS & TRUCKING INDUSTRY PENSION FUND

535 BOYLSTON STREET • BOSTON, MASSACHUSETTS 02116-3720

TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER: 800-447-7709

March 11, 2004

Eagle Graphics Inc.
30 Lancaster St.
Boston, MA. 02114

Gentlemen:

Re: Demand for Payment of Withdrawal Liability

According to the records of the New England Teamsters and Trucking Industry Pension Fund (the Fund), Eagle Graphics Inc. has effected a withdrawal from the Fund. Accordingly, the Company is subject to withdrawal liability under the Employee Retirement Income Security Act of 1974 (ERISA), as amended by the Multiemployer Pension Plan Amendments Act of 1980 (the Act). In compliance with the requirements of that Act, we hereby make demand for payment of withdrawal liability in accordance with the schedule described below.

As to any person or entity liable for payment of the Company's withdrawal liability as provided by law who has filed a petition under the United States Bankruptcy Code, 11 U.S.C. Sections 301, 302 and 303, this shall not be construed as an act to collect, assess or recover a claim against the debtor, but shall serve only as a notice of calculation of withdrawal liability to such debtor pursuant to Section 4219(b)(1)(A)(i).

Based on the formula set forth in Section 4211(c)(2) of the Act, we have determined the Company's liability to the Fund to be in the amount of \$167,234 as of September 30, 2003.


Under Section 4219(c)(1)(C)(i), the Company is required to pay this liability in annual payments of \$83,061. In accordance with Section 4219(c)(3) and with the rules of the Board of Trustees of the Fund, the Company is required to satisfy each annual payment obligation through the payment of monthly installments in the amount of \$6,969. At this rate, to pay the full liability plus interest, payments will be required for a period of 24 months, with a further final payment of \$5,325. If the Company prepays at any time, a discount will be applied to the amount due.

The Company is required to begin payment of the monthly installments described above no later than 60 days after the date of this demand, notwithstanding any requests for review or appeal which the Company has the right to make, as described below. Accordingly, the first monthly installment of \$6,969 is due to the Fund on May 11, 2004. Failure to begin payment of withdrawal liability as required may constitute a default, which will then entitle the Fund to require immediate payment of full amount of withdrawal liability owed.

Under Section 4219(b)(2)(A), the Company has the right within 90 days after receipt of this demand to ask for a review of the determination of withdrawal liability. If Eagle Graphics Inc. chooses to exercise its right to request review of the determination of withdrawal liability, the Fund Office will notify the Company as soon thereafter as possible of the final decision of the Fund.

Attached is a copy of the Fund's worksheet which reflects the figures described above.

Very truly yours,


Charles LaHogue
Fund Manager

CL/mc

Enclosures

cc: Local 25

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

535 BOYLSTON STREET • BOSTON, MA 02116-3720

TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER 800-447-7709

COMPANY: EAGLE INDUSTRIES INC

WITHDRAWAL LIABILITY WORKSHEET

FOR WITHDRAWALS OCCURRING IN THE PERIOD
OCTOBER 1, 2003 - SEPTEMBER 30, 2004

1) UNFUNDED VESTED LIABILITY AT 9/30/2003	\$945,109,700
2) TOTAL EMPLOYER CONTRIBUTIONS NET OF WITHDRAWN EMPLOYERS 10/1/1993 - 9/30/2003	\$1,577,851,400
3) ALLOCATION RATIO = (1) / (2)	.599
4) TOTAL CONTRIBUTIONS OF WITHDRAWING EMPLOYER 10/1/1993 - 9/30/2003	\$279,188
5) TOTAL GROSS WITHDRAWAL LIABILITY = (3) X (4)	\$167,234
<u>DE MINIMIS RULE</u>	
6) IF (5) IS LESS THAN \$50,000, WITHDRAWAL LIABILITY CHARGEABLE =	NA
7) IF (5) IS BETWEEN \$50,000 AND \$100,000 WITHDRAWAL LIABILITY CHARGEABLE = (5) - \$50,000	NA
8) IF (5) IS BETWEEN \$100,000 AND \$150,000 WITHDRAWAL LIABILITY CHARGEABLE = 2 X (5) - \$150,000	NA
9) IF (5) IS GREATER THAN \$150,000 WITHDRAWAL LIABILITY CHARGEABLE = (5)	\$167,234

535 BOYLSTON STREET • BOSTON, MA 02116-3720

TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER 800-447-7709

COMPANY: EAGLE INDUSTRIES INC

WITHDRAWAL LIABILITY WORKSHEET

FOR WITHDRAWALS OCCURRING IN THE PERIOD
OCTOBER 1, 2003 - SEPTEMBER 30, 2004

1) UNFUNDED VESTED LIABILITY AT 9/30/2003	\$945,109,700
2) TOTAL EMPLOYER CONTRIBUTIONS NET OF WITHDRAWN EMPLOYERS 10/1/1993 - 9/30/2003	\$1,577,851,400
3) ALLOCATION RATIO = (1) / (2)	.599
4) TOTAL CONTRIBUTIONS OF WITHDRAWING EMPLOYER 10/1/1993 - 9/30/2003	\$279,188
5) TOTAL GROSS WITHDRAWAL LIABILITY = (3) X (4)	\$167,234

DE MINIMIS RULE

6) IF (5) IS LESS THAN \$50,000, WITHDRAWAL LIABILITY CHARGEABLE =	NA
7) IF (5) IS BETWEEN \$50,000 AND \$100,000 WITHDRAWAL LIABILITY CHARGEABLE = (5) - \$50,000	NA
8) IF (5) IS BETWEEN \$100,000 AND \$150,000 WITHDRAWAL LIABILITY CHARGEABLE = 2 X (5) - \$150,000	NA
9) IF (5) IS GREATER THAN \$150,000 WITHDRAWAL LIABILITY CHARGEABLE = (5)	\$167,234

PAYMENT CALCULATION

10) AVERAGE ANNUAL NUMBER OF HOURS FOR THE THREE CONSECUTIVE HIGHEST PLAN YEARS IN THE 10 YEARS PRIOR TO WITHDRAWAL	24,006
11) HIGHEST CONTRIBUTION RATE DURING LAST 10 YEARS INCLUDING YEAR OF WITHDRAWAL	\$3.46
12) TOTAL ANNUAL WITHDRAWAL LIABILITY PAYMENT = (10) X (11)	\$83,061

NEW ENGLAND TEAMSTERS & TRUCKING INDUSTRY PENSION FUND

535 BOYLSTON STREET • BOSTON, MA 02116-3720

TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER 800-447-7709

WORKSHEET FOR DETERMINING LENGTH OF PAYMENT PERIOD

COMPANY NAME : EAGLE INDUSTRIES INC

WITHDRAWAL DATE: DECEMBER 31, 2003

A) DATE FIRST PAYMENT IS DUE	MAY 11, 2004
B) END OF FIRST FISCAL YEAR FOLLOWING WITHDRAWAL DATE	SEPTEMBER 30, 2004
C) # OF PAYMENTS FROM FIRST PAY DATE TO END OF FISCAL YR = (LAST # OF YR IN (B)X12+10)-(LAST # OF YR IN (A)X12 + NUMERICAL MONTH IN (A))	5
D) REQUIRED ANNUAL PAYMENT	\$83,061
E) REQUIRED MONTHLY PAYMENT = (D)/4/ VALUE IN COLUMN II OF WORKSHEET III FOR 3 MONTHS	\$6,969
F) LIABILITY PAID IN FIRST YEAR = (C)X(D)/12	\$34,609
G) WITHDRAWAL LIABILITY AFTER DEDUCTIBLE	\$167,234
H) REMAINING LIABILITY AT END OF FIRST YR, IF SCHEDULED PAYMENTS TO DATE ARE PAID = (G)-(F), NOT < THAN \$0	\$132,625
I) AMORTIZATION RATE = (H)/(D)	1.597
J) LARGEST VALUE IN COL.II OF WORKSHEET II LESS THAN (I)	1.000000
K) NUMBER OF YRS IN COL.I OF WORKSHEET II FOR VALUE (J)	1
L) AMOUNT AMORTIZED IN (K) YEARS = (D)X(J)	\$83,061
M) AMOUNT LEFT TO AMORTIZE = (H)-(L)	\$49,564
N) VALUE FROM COL.III OF WORKSHEET II FOR (K) YRS	1.085000
O) AMT TO AMORTIZE IN FINAL YR. = (M)X(N); SHOW 0 IF (K) = 20	\$53,777
P) FULL PAYMENTS IN FINAL YR = (O)/((D)/12)	7
Q) NUMBER OF FULL PAYMENTS = (C)+(P)+(12X(K))	24
R) FINAL PAYMENT = (D)-(((D)/12)X(P))	\$5,325

COMPANY PAYMENT SCHEDULE:

\$6,969 (E) PER MONTH FOR 24 (Q) MONTHS	\$172,581
PLUS A FINAL PAYMENT OF \$5,325(R)	

NEW ENGLAND TEAMSTERS AND TRUCKING INDUSTRY PENSION FUND

Worksheet II

Annual Interest Values Required to Determine Length of Payment Period
Upon Assessment of Withdrawal Liability

Interest Rate: 8.50%

I Number of Years	II Present Value of \$1 per Year	III Accumulation of \$1
0	0.000000	1.000000
1	1.000000	1.085000
2	1.921659	1.177225
3	2.771114	1.277289
4	3.554022	1.385859
5	4.275597	1.503657
6	4.940642	1.631468
7	5.553587	1.770142
8	6.118514	1.920604
9	6.639183	2.083856
10	7.119063	2.260983
11	7.561348	2.453167
12	7.968984	2.661686
13	8.344686	2.887930
14	8.690955	3.133404
15	9.010097	3.399743
16	9.304237	3.688721
17	9.575333	4.002262
18	9.825192	4.342455
19	10.055476	4.711563
20	10.267720	5.112046

Formulas used:

$$\frac{1-(1/(1+i))^N}{i/(1+i)}$$

$$(1+i)^N$$



NEW ENGLAND TEAMSTERS AND TRUCKING INDUSTRY PENSION FUND

Worksheet III

Monthly Interest Values to Adjust Required Quarterly Payments to Monthly Payments
Upon Assessment of Withdrawal Liability

Annual Interest Rate Compounded Monthly: 8.50%

I Number of Months	II Present Value of \$1 per Month	III Monthly Accumulation of \$1
0	0.000000	1.000000
1	1.000000	1.006821
2	1.993225	1.013690
3	2.978720	1.020604
4	3.959532	1.027568
5	4.932705	1.034578
6	5.899284	1.041633
7	6.859315	1.048739
8	7.812841	1.055893
9	8.759907	1.063098
10	9.700558	1.070347
11	10.634832	1.077649
12	11.562778	1.085000

Formulas used:

$$\frac{1 - (1/(1+i_m))^N}{i_m/(1+i_m)}$$

$$(1+i_m)^N$$

$$\text{where } i_m = (1+i)^{(1/12)} - 1$$



535 BOYLSTON STREET • BOSTON, MA 02116-3720

TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER 800-447-7709

WITHDRAWAL LIABILITY CALCULATION

PANY: EAGLE INDUSTRIES INC

RESS: RIGGERS
NOTTINGHAM

P O BOX 306/ROUTE 4
NH 03290

HDRAWAL DATE:

CONTRIBUTION HISTORY FOR WITHDRAWAL OCCURRING
IN THE PERIOD OCTOBER 1, 2003- SEPTEMBER 30, 2004

AGGREGATE WITHDRAWAL LIABILITY CALCULATION

ACCOUNT NUMBER	NAME	TOTAL DOLLAR AMOUNT CONTRIBUTED	HIGHEST RATE PAID
		10/01/1993 - 9/30/2003	
25-1251	EAGLE GRAPHICS INC	\$144,430	4.06
829-0033	EAGLE GRAPHICS INC	\$109,685	
25-1210	EAGLE INDUSTRIES INC	\$18,106	
25-1213	EAGLE INDUSTRIES INC	\$6,967	3.46
	TOTAL	\$279,188	

TOTAL HOURS CONTRIBUTED

10/01/1993 - 9/30/1994	29,921
10/01/1994 - 9/30/1995	23,087
10/01/1995 - 9/30/1996	19,011
10/01/1996 - 9/30/1997	18,944
10/01/1997 - 9/30/1998	18,720
10/01/1998 - 9/30/1999	19,080
10/01/1999 - 9/30/2000	18,720
10/01/2000 - 9/30/2001	17,840
10/01/2001 - 9/30/2002	17,840
10/01/2002 - 9/30/2003	14,732

AVERAGE ANNUAL NUMBER OF HOURS FOR THE THREE CONSECUTIVE HIGHEST PLAN YEARS IN THE
YEARS PRIOR TO WITHDRAWAL 24,006

535 BOYLSTON STREET • BOSTON, MA 02116-3720

TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER 800-447-7709

WITHDRAWAL LIABILITY CALCULATION

PANY: EAGLE INDUSTRIES INC

25-1213

RESS: RIGGERS
NOTTINGHAM

P O BOX 306/ROUTE 4
NH 03290

HDRAWAL DATE:

CONTRIBUTION HISTORY FOR WITHDRAWAL OCCURRING
IN THE PERIOD OCTOBER 1, 2003- SEPTEMBER 30, 2004

PERIOD	HOURS	PENSION CONTRIBUTIONS
01/1993 - 9/30/1994	1,681	\$5,619
01/1994 - 9/30/1995	0	\$1,348
01/1995 - 9/30/1996	360	
01/1996 - 9/30/1997	0	
01/1997 - 9/30/1998	0	
01/1998 - 9/30/1999	0	
01/1999 - 9/30/2000	0	
01/2000 - 9/30/2001	0	
01/2001 - 9/30/2002	0	
01/2002 - 9/30/2003	0	
TOTAL 10/01/1993 - 9/30/2003		\$6,967

HIGHEST CONTRIBUTION RATE
(CENTS PER HOUR) DURING
LAST 10 YEARS INCLUDING
YEAR OF WITHDRAWAL

AVERAGE ANNUAL NUMBER OF
HOURS FOR THE 3 CONSECU-
TIVE HIGHEST PLAN YEARS
IN THE 10 YEARS PRIOR TO
WITHDRAWAL

680

NEW ENGLAND TEAMSTERS & TRUCKING INDUSTRY PENSION FUND

535 BOYLSTON STREET • BOSTON, MA 02116-3720

TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER 800-447-7709

WITHDRAWAL LIABILITY CALCULATION

PANY: EAGLE INDUSTRIES INC 25-1210

RESS: ROUTE 4 P O BOX 306
NOTTINGHAM NH 03290

HDRAWAL DATE:

CONTRIBUTION HISTORY FOR WITHDRAWAL OCCURRING
IN THE PERIOD OCTOBER 1, 2003- SEPTEMBER 30, 2004

PERIOD	HOURS	PENSION CONTRIBUTIONS
01/1993 - 9/30/1994	9,580	\$8,052
01/1994 - 9/30/1995	4,486	\$8,614
01/1995 - 9/30/1996	0	\$1,440
01/1996 - 9/30/1997	0	
01/1997 - 9/30/1998	0	
01/1998 - 9/30/1999	0	
01/1999 - 9/30/2000	0	
01/2000 - 9/30/2001	0	
01/2001 - 9/30/2002	0	
01/2002 - 9/30/2003	0	
TOTAL 10/01/1993 - 9/30/2003		\$18,106

HIGHEST CONTRIBUTION RATE
(CENTS PER HOUR) DURING
LAST 10 YEARS INCLUDING
YEAR OF WITHDRAWAL

AVERAGE ANNUAL NUMBER OF
HOURS FOR THE 3 CONSECU-
TIVE HIGHEST PLAN YEARS
IN THE 10 YEARS PRIOR TO
WITHDRAWAL

4,689

535 BOYLSTON STREET • BOSTON, MA 02116-3720

TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER 800-447-7709

WITHDRAWAL LIABILITY CALCULATION

PANY: EAGLE GRAPHICS INC 829-0033

RESS: 30 LANCASTER ST
BOSTON MA 02114

HDRAWAL DATE:

CONTRIBUTION HISTORY FOR WITHDRAWAL OCCURRING
IN THE PERIOD OCTOBER 1, 2003- SEPTEMBER 30, 2004

PERIOD	HOURS	PENSION CONTRIBUTIONS
01/1993 - 9/30/1994	18,660	\$11,413
01/1994 - 9/30/1995	18,601	\$11,213
01/1995 - 9/30/1996	18,651	\$13,049
01/1996 - 9/30/1997	18,944	\$13,437
01/1997 - 9/30/1998	18,720	\$13,291
01/1998 - 9/30/1999	19,080	\$25,412
01/1999 - 9/30/2000	9,360	\$21,870
01/2000 - 9/30/2001	0	
01/2001 - 9/30/2002	0	
01/2002 - 9/30/2003	0	
TOTAL 10/01/1993 - 9/30/2003		\$109,685

HIGHEST CONTRIBUTION RATE
(CENTS PER HOUR) DURING
LAST 10 YEARS INCLUDING
YEAR OF WITHDRAWAL

AVERAGE ANNUAL NUMBER OF
HOURS FOR THE 3 CONSECU-
TIVE HIGHEST PLAN YEARS
IN THE 10 YEARS PRIOR TO
WITHDRAWAL 18,915

NEW ENGLAND TEAMSTERS & TRUCKING INDUSTRY PENSION FUND

535 BOYLSTON STREET • BOSTON, MA 02116-3720

TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER 800-447-7709

WITHDRAWAL LIABILITY CALCULATION

PANY: EAGLE GRAPHICS INC

25-1251

RESS: 30 LANCASTER STREET
BOSTON

MA 02114

HDRAWAL DATE:

CONTRIBUTION HISTORY FOR WITHDRAWAL OCCURRING
IN THE PERIOD OCTOBER 1, 2003- SEPTEMBER 30, 2004

PERIOD	HOURS	PENSION CONTRIBUTIONS
01/1993 - 9/30/1994	0	
01/1994 - 9/30/1995	0	
01/1995 - 9/30/1996	0	
01/1996 - 9/30/1997	0	
01/1997 - 9/30/1998	0	
01/1998 - 9/30/1999	0	
01/1999 - 9/30/2000	9,360	\$16,761
01/2000 - 9/30/2001	17,840	\$44,061
01/2001 - 9/30/2002	17,840	\$43,728
01/2002 - 9/30/2003	14,732	\$39,880
TOTAL 10/01/1993 - 9/30/2003		\$144,430

HIGHEST CONTRIBUTION RATE
(CENTS PER HOUR) DURING
LAST 10 YEARS INCLUDING
YEAR OF WITHDRAWAL

AVERAGE ANNUAL NUMBER OF
HOURS FOR THE 3 CONSECU-
TIVE HIGHEST PLAN YEARS
IN THE 10 YEARS PRIOR TO
WITHDRAWAL

16,804

FAX NO. :

Jun. 13 2005 10:08AM P2

SENDER'S COMPLIANCE SECTION

☒ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
☒ Print your name and address on the reverse so that we can return the card to you.
☒ Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Eagle Graphics Inc.
 30 Lancaster St.
 Boston, MA 02114

2. Article Number
 (Transfer from service label) 7003 1010 0005 3033 5702

3. Signature

4. Received by (Printed Name):

5. Date of Delivery

6. Is delivery address different from item 1? ☐ Yes ☒ No
 If YES, enter delivery address below:

7. Service Type

☒ Certified Mail ☐ Express Mail
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

8. Restricted Delivery? (Extra Fee) ☐ Yes

PS Form 3811, August 2001 Domestic Return Receipt 2ACPR-05-P-4081

POSTAGE & FEES

7003 1010 0005 3033 5702

Postage \$ 3.82

Domestic Fee 2.30

Return Receipt Fee (Endorsement Required) 1.77

Restricted Delivery Fee (Endorsement Required)

Total Postage & Fees \$ 7.89

Signature Eagle Graphics Inc.
 30 Lancaster St.
 Boston, MA 02114

Postmark

NEW ENGLAND TEAMSTERS & TRUCKING INDUSTRY
PENSION FUND

535 BOYLSTON STREET • BOSTON, MASSACHUSETTS 02116-3720

TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER: 800-447-7709

May 18, 2004

Eagle Graphics Inc.
30 Lancaster St.
Boston, MA. 02114

NOTICE OF DEFAULT

In accordance with Section 4219(c)(5)(A) of the Multiemployer Pension Plan Amendments Act of 1980, this is to advise you that you have failed to pay your withdrawal liability as set forth below:

Company Name: Eagle Graphics Inc..

Date of Demand: March 11, 2004

Total Amount Due: \$167,234

Payment Schedule: 24 payments of \$6,969 plus a final payment of \$5,325.

First Payment: May 11, 2004

The Trustees of the New England Teamsters and Trucking Industry Pension Fund will declare a DEFAULT of payment if your failure to pay is not cured within sixty (60) days of the date the first payment is due.

On July 11, 2004, you will be required to pay the total outstanding amount of withdrawal liability plus accrued interest on the total outstanding liability from the due date of the first payment which was not timely paid.

As to any person or entity liable for payment of the Company's withdrawal liability as provided by law who has filed a petition under the United States Bankruptcy Code, 11 U.S.C. Sections

COPY

NEW ENGLAND TEAMSTERS & TRUCKING INDUSTRY
PENSION FUND

535 BOYLSTON STREET • BOSTON, MASSACHUSETTS 02116-3720

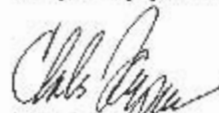
TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER: 800-447-7709

301, 302, and 303, this shall not be construed as an act to collect, assess or recover a claim against the debtor, but shall serve only as a notice that a default has occurred.

Your prompt attention to this matter is requested.

Very truly yours,



Charles Langone
Fund Manager

CL/mc

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Eagle Graphics Inc.
30 Lancaster St.
Boston, MA 02114

2. Article Number

(Transfer from service tag)

7003 1010 0005 3033 5733

PS Form 3811, August 2001

Domestic Return Receipt

24CPRI-03-P-6051

COMPLETE THIS SECTION ON DELIVERY

A. Signature

☐ Agent☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1?

☐ Yes

If YES, enter delivery address below:

☐ No

3. Service Type

☒ Certified Mail☐ Express Mail☐ Registered☐ Return Receipt for Merchandise☐ Insured Mail☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

7003 1010 0005 3033 5733

POSTAGE & FEES	
Postage	\$ 3.70
Certified Fee	\$ 2.30
Return Receipt Fee (Endorsement Required)	\$ 1.70
Restricted Delivery Fee (Endorsement Required)	\$ 0.00
Total Postage & Fees	\$ 7.70
Sent To: Eagle Graphics Inc. 30 Lancaster St. Boston, MA 02114	

Postmark
Area

MAY 18 2004

NEW ENGLAND TEAMSTERS & TRUCKING INDUSTRY PENSION FUND

535 BOYLSTON STREET • BOSTON, MA 02116-3720

TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER 800-447-7709

COMPANY: EAGLE GRAPHICS INC

WITHDRAWAL LIABILITY WORKSHEET

FOR WITHDRAWALS OCCURRING IN THE PERIOD
OCTOBER 1, 2003 - SEPTEMBER 30, 2004

(1) UNFUNDED VESTED LIABILITY AT 9/30/2003	\$945,109,700
(2) TOTAL EMPLOYER CONTRIBUTIONS NET OF WITHDRAWN EMPLOYERS 10/1/1993 - 9/30/2003	\$1,577,851,400
(3) ALLOCATION RATIO = (1) / (2)	.599
(4) TOTAL CONTRIBUTIONS OF WITHDRAWING EMPLOYER 10/1/1993 - 9/30/2003	\$254,115
(5) TOTAL GROSS WITHDRAWAL LIABILITY = (3) X (4)	\$152,215
<u>DE MINIMIS RULE</u>	
(6) IF (5) IS LESS THAN \$50,000, WITHDRAWAL LIABILITY CHARGEABLE =	NA
(7) IF (5) IS BETWEEN \$50,000 AND \$100,000 WITHDRAWAL LIABILITY CHARGEABLE = (5) - \$50,000	NA
(8) IF (5) IS BETWEEN \$100,000 AND \$150,000 WITHDRAWAL LIABILITY CHARGEABLE = 2 X (5) - \$150,000	NA
(9) IF (5) IS GREATER THAN \$150,000 WITHDRAWAL LIABILITY CHARGEABLE = (5)	\$152,215

NEW ENGLAND TEAMSTERS & TRUCKING INDUSTRY PENSION FUND

535 BOYLSTON STREET • BOSTON, MA 02116-3720

TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER 800-447-7709

WORKSHEET FOR DETERMINING LENGTH OF PAYMENT PERIOD

COMPANY NAME : EAGLE GRAPHICS INC

WITHDRAWAL DATE: DECEMBER 31, 2003

(A) DATE FIRST PAYMENT IS DUE	MAY 11, 2004
(B) END OF FIRST FISCAL YEAR FOLLOWING WITHDRAWAL DATE	SEPTEMBER 30, 2004
(C) # OF PAYMENTS FROM FIRST PAY DATE TO END OF FISCAL YR = (LAST # OF YR IN (B)X12+10)-(LAST # OF YR IN (A)X12 + NUMERICAL MONTH IN (A))	5
(D) REQUIRED ANNUAL PAYMENT	\$57,880
(E) REQUIRED MONTHLY PAYMENT = (D)/4/ VALUE IN COLUMN II OF WORKSHEET III FOR 3 MONTHS	\$4,856
(F) LIABILITY PAID IN FIRST YEAR = (C)X(D)/12	\$24,117
(G) WITHDRAWAL LIABILITY AFTER DEDUCTIBLE	\$152,215
(H) REMAINING LIABILITY AT END OF FIRST YR, IF SCHEDULED PAYMENTS TO DATE ARE PAID = (G)-(F), NOT < THAN \$0	\$128,098
(I) AMORTIZATION RATE = (H)/(D)	2.213
(J) LARGEST VALUE IN COL. II OF WORKSHEET II LESS THAN (I)	1.921659
(K) NUMBER OF YRS IN COL. I OF WORKSHEET II FOR VALUE (J)	2
(L) AMOUNT AMORTIZED IN (K) YEARS = (D)X(J)	\$111,226
(M) AMOUNT LEFT TO AMORTIZE = (H)-(L)	\$16,872
(N) VALUE FROM COL. III OF WORKSHEET II FOR (K) YRS	1.177225
(O) AMT TO AMORTIZE IN FINAL YR. = (M)X(N); SHOW 0 IF (K) = 20	\$19,862
(P) FULL PAYMENTS IN FINAL YR = (O)/((D)/12)	4
(Q) NUMBER OF FULL PAYMENTS = (C)+(P)+(12X(K))	33
(R) FINAL PAYMENT = (D)-(((D)/12)X(P))	\$569

COMPANY PAYMENT SCHEDULE:

\$4,856 (E) PER MONTH FOR 33 (Q) MONTHS

\$160,817

PLUS A FINAL PAYMENT OF

\$569(R)

NEW ENGLAND TEAMSTERS & TRUCKING INDUSTRY PENSION FUND

535 BOYLSTON STREET • BOSTON, MA 02116-4720
TELEPHONE 617-266-8900 • FAX 617-247-8188
TOLL FREE TELEPHONE NUMBER 800-447-7709

COMPANY: EAGLE GRAPHICS INC

WITHDRAWAL LIABILITY WORKSHEET

FOR WITHDRAWALS OCCURRING IN THE PERIOD
OCTOBER 1, 2003 - SEPTEMBER 30, 2004

(1) UNFUNDED VESTED LIABILITY AT 9/30/2003	\$945,109,700
(2) TOTAL EMPLOYER CONTRIBUTIONS NET OF WITHDRAWN EMPLOYERS 10/1/1993 - 9/30/2003	\$1,577,851,400
(3) ALLOCATION RATIO = (1) / (2)	.599
(4) TOTAL CONTRIBUTIONS OF WITHDRAWING EMPLOYER 10/1/1993 - 9/30/2003	\$254,115
(5) TOTAL GROSS WITHDRAWAL LIABILITY = (3) X (4)	\$152,215

DE MINIMIS RULE

(6) IF (5) IS LESS THAN \$50,000, WITHDRAWAL LIABILITY CHARGEABLE =	NA
(7) IF (5) IS BETWEEN \$50,000 AND \$100,000 WITHDRAWAL LIABILITY CHARGEABLE = (5) - \$50,000	NA
(8) IF (5) IS BETWEEN \$100,000 AND \$150,000 WITHDRAWAL LIABILITY CHARGEABLE = 2 X (5) - \$150,000	NA
(9) IF (5) IS GREATER THAN \$150,000 WITHDRAWAL LIABILITY CHARGEABLE = (5)	\$152,215

PAYMENT CALCULATION

(10) AVERAGE ANNUAL NUMBER OF HOURS FOR THE THREE CONSECUTIVE HIGHEST PLAN YEARS IN THE 10 YEARS PRIOR TO WITHDRAWAL	18,915
(11) HIGHEST CONTRIBUTION RATE DURING LAST 10 YEARS INCLUDING YEAR OF WITHDRAWAL	\$3.06
(12) TOTAL ANNUAL WITHDRAWAL LIABILITY PAYMENT = (10) X (11)	\$57,880

NEW ENGLAND TEAMSTERS AND TRUCKING INDUSTRY PENSION FUND

Worksheet II

Annual Interest Values Required to Determine Length of Payment Period
Upon Assessment of Withdrawal Liability

Interest Rate: 8.50%

I Number of Years	II Present Value of \$1 per Year	III Accumulation of \$1
0	0.000000	1.000000
1	1.000000	1.085000
2	1.921659	1.177225
3	2.771114	1.277289
4	3.554022	1.385859
5	4.275597	1.503657
6	4.940642	1.631466
7	5.553587	1.770142
8	6.118514	1.920604
9	6.639183	2.083856
10	7.119063	2.260983
11	7.561348	2.453167
12	7.968984	2.661686
13	8.344886	2.887930
14	8.690955	3.133404
15	9.010097	3.399743
16	9.304237	3.688721
17	9.575333	4.002262
18	9.825192	4.342455
19	10.055476	4.711583
20	10.267720	5.112046

Formulas used:

$$\frac{1 - (1/(1+i))^N}{i/(1+i)}$$

$$(1+i)^N$$



NEW ENGLAND TEAMSTERS AND TRUCKING INDUSTRY PENSION FUND

Worksheet III

Monthly Interest Values to Adjust Required Quarterly Payments to Monthly Payments
Upon Assessment of Withdrawal Liability

Annual Interest Rate Compounded Monthly: 8.50%

I Number of Months	II Present Value of \$1 per Month	III Monthly Accumulation of \$1
0	0.000000	1.000000
1	1.000000	1.008821
2	1.993225	1.013690
3	2.979720	1.020604
4	3.959532	1.027568
5	4.932705	1.034576
6	5.899284	1.041633
7	6.859315	1.048739
8	7.812841	1.055893
9	8.759907	1.063096
10	9.700558	1.070347
11	10.634832	1.077649
12	11.562778	1.085000

Formulas used:

$$\frac{1 - (1 + i_m)^{-N}}{i_m / (1 + i_m)}$$

$$(1 + i_m)^N$$

$$\text{where } i_m = (1 + i)^{(1/12)} - 1$$



NEW ENGLAND TEAMSTERS & TRUCKING INDUSTRY PENSION FUND

535 BOYLSTON STREET • BOSTON, MA 02116-3720

TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER 800-447-7709

WITHDRAWAL LIABILITY CALCULATION

COMPANY: EAGLE GRAPHICS INC

ADDRESS: 30 LANCASTER ST
BOSTON

MA 02114

WITHDRAWAL DATE:

CONTRIBUTION HISTORY FOR WITHDRAWAL OCCURRING
IN THE PERIOD OCTOBER 1, 2003- SEPTEMBER 30, 2004

AGGREGATE WITHDRAWAL LIABILITY CALCULATION

ACCOUNT NUMBER	NAME	TOTAL DOLLAR AMOUNT CONTRIBUTED 10/01/1993 - 9/30/2003	HIGHEST RATE PAID
25-1251	EAGLE GRAPHICS INC	\$144,430	
829-0033	EAGLE GRAPHICS INC	\$109,685	3.0%
TOTAL		\$254,115	

TOTAL HOURS CONTRIBUTED

10/01/1993 -	9/30/1994	18,660
10/01/1994 -	9/30/1995	18,601
10/01/1995 -	9/30/1996	18,651
10/01/1996 -	9/30/1997	18,944
10/01/1997 -	9/30/1998	18,720
10/01/1998 -	9/30/1999	19,080
10/01/1999 -	9/30/2000	18,720
10/01/2000 -	9/30/2001	17,840
10/01/2001 -	9/30/2002	17,840
10/01/2002 -	9/30/2003	14,732

AVERAGE ANNUAL NUMBER OF HOURS FOR THE THREE CONSECUTIVE HIGHEST PLAN YEARS IN THE
10 YEARS PRIOR TO WITHDRAWAL 18,915

NEW ENGLAND TEAMSTERS & TRUCKING INDUSTRY PENSION FUND

535 BOYLSTON STREET • BOSTON, MA 02116-3720

TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER 800-447-7709

WITHDRAWAL LIABILITY CALCULATION

COMPANY: EAGLE GRAPHICS INC

829-0033

ADDRESS: 30 LANCASTER ST
BOSTON

MA 02114

WITHDRAWAL DATE:

CONTRIBUTION HISTORY FOR WITHDRAWAL OCCURRING
IN THE PERIOD OCTOBER 1, 2003- SEPTEMBER 30, 2004

PERIOD	HOURS	PENSION CONTRIBUTIONS
0/01/1993 - 9/30/1994	18,660	\$11,413
0/01/1994 - 9/30/1995	18,601	\$11,213
0/01/1995 - 9/30/1996	18,651	\$13,049
0/01/1996 - 9/30/1997	18,944	\$13,437
0/01/1997 - 9/30/1998	18,720	\$13,291
0/01/1998 - 9/30/1999	19,080	\$25,412
0/01/1999 - 9/30/2000	9,360	\$21,870
0/01/2000 - 9/30/2001	0	
0/01/2001 - 9/30/2002	0	
0/01/2002 - 9/30/2003	0	
TOTAL 10/01/1993 - 9/30/2003		\$109,685

HIGHEST CONTRIBUTION RATE
(CENTS PER HOUR) DURING
LAST 10 YEARS INCLUDING
YEAR OF WITHDRAWALAVERAGE ANNUAL NUMBER OF
HOURS FOR THE 3 CONSECU-
TIVE HIGHEST PLAN YEARS
IN THE 10 YEARS PRIOR TO
WITHDRAWAL 18,915

NEW ENGLAND TEAMSTERS & TRUCKING INDUSTRY PENSION FUND

535 BOYLSTON STREET • BOSTON, MA 02116 3720

TELEPHONE 617-266-8900 • FAX 617-247-8188

TOLL FREE TELEPHONE NUMBER 800-447-7709

WITHDRAWAL LIABILITY CALCULATION

COMPANY: EAGLE GRAPHICS INC

25-1251

ADDRESS: 30 LANCASTER STREET
BOSTON

MA 02114

WITHDRAWAL DATE:

CONTRIBUTION HISTORY FOR WITHDRAWAL OCCURRING
IN THE PERIOD OCTOBER 1, 2003- SEPTEMBER 30, 2004

PERIOD	HOURS	PENSION CONTRIBUTIONS
10/01/1993 - 9/30/1994	0	
10/01/1994 - 9/30/1995	0	
10/01/1995 - 9/30/1996	0	
10/01/1996 - 9/30/1997	0	
10/01/1997 - 9/30/1998	0	
10/01/1998 - 9/30/1999	0	
10/01/1999 - 9/30/2000	9,360	\$16,761
10/01/2000 - 9/30/2001	17,840	\$44,061
10/01/2001 - 9/30/2002	17,840	\$43,728
10/01/2002 - 9/30/2003	14,732	\$39,880
TOTAL 10/01/1993 - 9/30/2003		\$144,430

HIGHEST CONTRIBUTION RATE
(CENTS PER HOUR) DURING
LAST 10 YEARS INCLUDING
YEAR OF WITHDRAWAL

AVERAGE ANNUAL NUMBER OF
HOURS FOR THE 3 CONSECUTIVE
HIGHEST PLAN YEARS
IN THE 10 YEARS PRIOR TO
WITHDRAWAL

16,804